

# Hawaii State Income Tax Information

<b>State Abbreviation:</b>	HI
<b>State Tax Withholding State Code:</b>	15
<b>Acceptable Exemption Form:</b>	HW-4
<b>Basis For Withholding:</b>	State Exemptions
<b>Acceptable Exemption Data:</b>	S, M, H / Number of Exemptions
<b>TSP Deferred:</b>	Yes
<b>Special Coding:</b>	None
<b>Additional Information:</b>	None

## Withholding Formula ►(Effective Pay Period 15, 2009)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the adjusted gross biweekly wages.
3. Add taxable fringe benefits (taxable life insurance, etc.) to the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times 26 to obtain the annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the annual wages to obtain the taxable income.

Exemption Allowance = \$1,040 x Number of Exemptions

6. Apply the taxable income determined in step 5 to the following table to determine the Hawaii tax withholding.

### Tax Withholding Table Single or Head of Household

If the Amount of Taxable Income Is:		The Amount of Hawaii Tax Withholding Should Be:		
Over:	But Not Over:			Of Excess Over:
\$ 0	\$ 2,400	\$ 0 plus	1.40%	\$ 0
2,400	4,800	34 plus	3.20%	2,400
4,800	9,600	110 plus	5.50%	4,800
9,600	14,400	374 plus	6.40%	9,600
14,400	19,200	682 plus	6.80%	14,400
19,200	24,000	1,008 plus	7.20%	19,200
24,000	►36,000	1,354 plus	7.60%	24,000
36,000	and over	2,266 plus	7.90%	36,000◄

# **Married**

**If the Amount of  
Taxable Income Is:**

<b>Over:</b>	<b>But Not Over:</b>
\$ 0	\$ 4,800
4,800	9,600
9,600	19,200
19,200	28,800
28,800	38,400
38,400	48,000
48,000	▶ 72,000
72,000	and over

**The Amount of Hawaii  
Tax Withholding Should Be:**

\$ 0	plus	1.40%	\$ 0
67	plus	3.20%	4,800
221	plus	5.50%	9,600
749	plus	6.40%	19,200
1,363	plus	6.80%	28,800
2,016	plus	7.20%	38,400
2,707	plus	7.60%	48,000
4,531	plus	7.90%	72,000 ◀

7. Divide the annual Hawaii tax withholding by 26 to obtain the biweekly Hawaii tax withholding.